

[FOR PUBLICATION]

UNITED STATES BANKRUPTCY APPELLATE PANEL
OF THE FIRST CIRCUIT

BAP NO. MW 97-021

In re: MARTIN LAUGHLIN
and SHARON LAUGHLIN

UNITED STATES OF AMERICA
Appellant

v.

MARTIN LAUGHLIN and SHARON LAUGHLIN
Appellees

Appeal from the United States Bankruptcy Court
for the District of Massachusetts
[Hon. James F. Queenan, Jr., Bankruptcy Judge]

Before

VOTOLATO, Chief Judge and HAINES and VAUGHN, Bankruptcy Judges.

ERRATA SHEET

Please make the following change to the opinion issued on
August 5, 1997:

On the caption page, line 32 - "Marvin" should be "Marvis"